

IDAHO CREDIT FOR QUALIFYING NEW EMPLOYEES

2007

Name(s) as shown on return

Social Security Number or EIN

PART I. QUALIFYING FOR THE CREDIT

1. A \$500 credit per new employee is allowed if you meet the definition of a revenue-producing enterprise.
2. A \$1,000 credit per new employee is allowed if your new employee:
 - a. Received an annual average hourly wage of at least \$15.50 and
 - b. Was eligible to receive employer provided coverage under an accident or health plan.

PART II. CREDIT AVAILABLE SUBJECT TO LIMITATION

1. Average number of qualifying employees during the tax year	1	
2. Average number of qualifying employees during the three preceding tax years	2	
3. Average number of qualifying employees during the preceding tax year	3	
4. Subtract the greater of lines 2 or 3 from line 1 and enter the difference. This is the number of qualifying new employees. The amount must equal or exceed one	4	
\$500 Credit		
5. Number of qualifying new employees listed on line 4 who meet the criteria for the \$500 credit. Enter 0 if you do not qualify as a revenue-producing enterprise	5	
6. Multiply the number on line 5 by \$500	6	
\$1,000 Credit		
7. Number of qualifying new employees listed on line 4 who meet the criteria for the \$1,000 credit. Enter 0 if the employees listed on line 4 do not meet the criteria discussed in Part I, line 2	7	
8. Multiply the number on line 7 by \$1,000	8	
9. Add line 6 and line 8	9	
10. Enter the net income of the trade or business	10	
11. Multiply the number on line 10 by .0325	11	
12. Credit earned. Enter the smaller of lines 9 or 11	12	
13. Pass-through share of credit from a partnership, S corporation, estate or trust	13	
14. Carryover of credit for qualifying new employees from prior years	14	
15. Credit distributed to partners, shareholders or beneficiaries	15	
16. Total credit available subject to limitation. Add lines 12 through 14 and subtract line 15. Carry to Part III, line 14a	16	

PART III. CREDIT LIMITATIONS

1. Idaho income tax from the appropriate tax return	1	
2. Credit for tax paid to other states	2	
3. Subtract line 2 from line 1	3	
a. Multiply line 3 by 50%	3a	

4. Qualifying contributions to Idaho educational entities	4		
a. Enter 50% of the qualifying contributions on line 4	4a		
b. Corporations: Enter the smaller of \$1,000 or 10% of the tax on line 1. Taxpayers other than corporations: Enter the smaller of \$100 (\$200 if filing a joint return) or 20% of the tax on line 1	4b		
5. Credit for contributions to Idaho educational entities. Enter the smallest amount from lines 3a, 4a, or 4b		5	
6. a. Investment tax credit available from Form 49, Part I, line 8	6a		
b. Subtract line 5 from line 3	6b		
c. Subtract line 5 from line 3a	6c		
7. Investment tax credit allowed. Enter the smallest amount from lines 6a, 6b, or 6c		7	
8. Qualifying contributions to Idaho youth and rehabilitation facilities	8		
a. Enter 50% of the qualifying contributions on line 8	8a		
b. Corporations: Enter the smaller of \$500 or 10% of the tax on line 1. Taxpayers other than corporations: Enter the smaller of \$100 (\$200 if filing a joint return) or 20% of the tax on line 1	8b		
c. Subtract line 7 from line 6b	8c		
d. Subtract line 7 from line 6c	8d		
9. Credit for contributions to Idaho youth and rehabilitation facilities allowed. Enter the smallest amount from lines 8a, 8b, 8c, or 8d		9	
10. Qualifying cost of equipment manufacturing a product from postconsumer or postindustrial waste	10		
a. Enter 20% of line 10	10a		
b. Subtract line 9 from line 8c	10b		
c. Subtract line 9 from line 8d	10c		
11. Credit for production equipment using postconsumer waste allowed. Enter the smallest amount from lines 10a, 10b, 10c, or \$30,000		11	
12. a. Promoter sponsored event credit - \$1 for each temporary permit issued on behalf of the Tax Commission	12a		
b. Subtract line 11 from line 10b	12b		
13. Promoter sponsored event credit allowed. Enter the smaller amount from lines 12a or 12b		13	
14. a. Idaho credit for qualifying new employees available from Form 55, Part II, line 16	14a		
b. Subtract line 13 from line 12b	14b		
c. Subtract line 11 from line 10c	14c		
15. Credit for qualifying new employees allowed. Enter the smallest amount from lines 14a, 14b or 14c		15	
16. a. Credit for Idaho research activities available from Form 67, line 22	16a		
b. Subtract line 15 from line 14b	16b		
c. Subtract line 15 from line 14c	16c		
17. Credit for Idaho research activities allowed. Enter the smallest amount from lines 16a, 16b, or 16c		17	
18. a. Idaho broadband equipment investment tax credit available from Form 68, line 11	18a		
b. Subtract line 17 from line 16b	18b		
c. Subtract line 17 from line 16c	18c		
19. Broadband equipment investment tax credit allowed. Enter the smallest amount from lines 18a, 18b, 18c, or \$750,000		19	

20. a. Idaho incentive investment tax credit available from Form 69, line 9	20a		
b. Subtract line 19 from line 18b	20b		
c. Subtract line 19 from line 18c	20c		
21. Incentive investment tax credit allowed.		21	
Enter the smallest amount from lines 20a, 20b, 20c, or \$500,000			
22. a. Idaho corporate headquarters investment tax credit available from Form 80, line 11	22a		
b. Subtract line 21 from line 20b	22b		
23. Idaho corporate headquarters investment tax credit allowed.		23	
Enter the smallest amount from lines 22a, 22b, or \$5,000,000			
24. a. Idaho corporate headquarters real property improvement tax credit available from Form 81, line 9	24a		
b. Subtract line 23 from line 22b	24b		
25. Idaho corporate headquarters real property improvement tax credit allowed.		25	
Enter the smallest amount from lines 24a, 24b, or \$500,000			
26. a. Idaho corporate headquarters new jobs tax credit available from Form 82, line 17	26a		
b. Subtract line 25 from line 24b	26b		
27. Idaho corporate headquarters new jobs tax credit allowed.		27	
Enter the smaller amount from lines 26a or 26b			
28. a. Idaho small employer investment tax credit available from Form 83, line 11	28a		
b. Subtract line 27 from line 26b	28b		
c. Multiply line 1 by 62.5%	28c		
29. Idaho small employer investment tax credit allowed.		29	
Enter the smallest amount from lines 28a, 28b, 28c, or \$750,000			
30. a. Idaho small employer real property improvement tax credit available from Form 84, line 9	30a		
b. Subtract line 29 from line 28b	30b		
31. Idaho small employer real property improvement tax credit allowed.		31	
Enter the smallest amount from lines 30a, 30b, or \$125,000			
32. a. Idaho small employer new jobs tax credit available from Form 85, line 17	32a		
b. Subtract line 31 from line 30b	32b		
c. Multiply line 1 by 62.5%	32c		
33. Idaho small employer new jobs tax credit allowed.		33	
Enter the smallest amount from lines 32a, 32b, or 32c			
34. a. Live organ donation expenses	34a		
b. Subtract line 33 from line 32b	34b		
c. Subtract line 21 from line 20c	34c		
35. Credit for live organ donation expenses allowed.		35	
Enter the smallest amount from lines 34a, 34b, 34c, or \$5,000			
36. a. Biofuel infrastructure investment tax credit available from Form 71, line 9	36a		
b. Subtract line 35 from line 34b	36b		
c. Subtract line 35 from line 34c	36c		
37. Biofuel infrastructure investment tax credit allowed.		37	
Enter the smallest amount from lines 36a, 36b, or 36c			
38. Credit carryover to future years. Subtract line 15 from line 14a. Enter the amount here and on Form 44, Part I, line 4		38	

**FORM 55 CREDITS FOR QUALIFYING NEW EMPLOYEES
(IF PRESENT IN THE RETURN) Big Change**

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "ID55bb"
002		Page Number	5	Value "PG01b"
003		Primary SSN	9	Numeric
004		Filler	1	Blank
005		Form Occurrence Number	7	Value "0000001"
055		Spouse SSN	9	Numeric
060		Name Line 1	35	Alphanumeric (Required)
		A.) Primary last name	32	Alphanumeric
		B.) Primary suffix	3	Alphanumeric
065		Name Line 2	35	Alphanumeric
		A.) Secondary last name	32	Alphanumeric
		B.) Secondary suffix	3	Alphanumeric
070		Name Line 3	35	Alphanumeric
		A.) Primary First name	16	Alphanumeric
		B.) Primary middle name	1	Alphanumeric
		C.) Secondary first name	16	Alphanumeric
		D.) Secondary middle name	1	Alphanumeric
		E.) Filler	1	Blank
PART 11 – Credit Available subject to Limitation				
080	1	Average number of qualifying employees this year	5	Percentage
085	2	Average number of qualifying employees 3 preceding tax years	5	Percentage
090	3	Average number of qualifying employees preceding tax year	5	Percentage
095	4	Subtract the greater of Line 2 or 3 from Line 1 and enter difference	5	Percentage
100	5	Number of \$500 Employees	12	Numeric
105	6	Multiply Line 5 by \$500	12	Numeric
110	7	Number of \$1000 New employees	12	Numeric
115	8	Multiply Line 7 by \$1000	12	Numeric
120	9	Add line 6 and line 8	12	Numeric
125	10	Net income of trade or business	12	Numeric
130	11	Multiply line 10 by .0325	12	Numeric
135	12	Credit earned smaller of line 9 or 11	12	Numeric
140	13	Pass-through share of credit	12	Numeric

145	14	Carryover from prior years'	12	Numeric
150	15	Credit distributed to partners, shareholders, or beneficiaries	12	Numeric
155	16	Total credit available.	12	Numeric
PART	111	CREDIT LIMITATION		
160	1	Enter Idaho income tax from your tax return	12	Numeric
165	2	Enter your credit for taxes paid to other states	12	Numeric
170	3	Subtract line 2 from line 1	12	Numeric
175	3a	50% of Line 3	12	Numeric
180	4	Qualifying contributions to Idaho education	12	Numeric
185	4a	50% of qualifying contributions from line 4	12	Numeric
190	4b	Smaller of \$100 (\$200 if a joint return) or 20% of the tax from Part 111, line 1.	12	Numeric
195	5	Credit allowed to Idaho educational entities.	12	Numeric
200	6a	Investment tax credit available.	12	Numeric
205	6b	Subtract line 5 from line 3	12	Numeric
210	6c	Subtract line 5 from line 3a	12	Numeric
215	7	Investment tax credit allowed	12	Numeric
220	8	Qualifying contributions to youth and rehabilitation	12	Numeric
225	8a	50% of qualifying contributions	12	Numeric
230	8b	Smaller of \$100 (\$200 if a joint return) or 20% of the tax from part 111, line 1.	12	Numeric
235	8c	Subtract line 7 from line 6b	12	Numeric
240	8d	Subtract line 7 from line 6c	12	Numeric
245	9	Credit allowed to Idaho youth and rehabilitation facilities	12	Numeric
250	10	Qualifying cost of equipment manufacturing a product from postconsumer postindustrial waste.	12	Numeric
255	10a	20% of line 10	12	Numeric
260	10b	Subtract line 9 from line 8c	12	Numeric
265	10c	Subtract line 9 from line 8d	12	Numeric

270	11	Credit for production equipment using postconsumer waste	12	Numeric
275	12a	Promoter sponsored credit	12	Numeric
280	12b	Subtract line 11 from line 10b	12	Numeric
285	13	Promoter sponsored credit allowed.	12	Numeric
290	14a	Credit for qualifying new employees	12	Numeric
295	14b	Subtract line 13 from line 12b	12	Numeric
300	14c	Subtract line 11 from line 10c	12	Numeric
305	15	Credit for qualifying new employees allowed	12	Numeric
310	16a	Credit for Idaho research activities	12	Numeric
315	16b	Subtract line 15 from line 14b	12	Numeric
320	16c	Subtract line 15 from line 14c	12	Numeric
325	17	Credit for Idaho research activities	12	Numeric
330	18a	Idaho broadband equipment investment credit	12	Numeric
335	18b	Subtract line 17 from line 16b	12	Numeric
340	18c	Subtract line 17 from line 16c	12	Numeric
345	19	Broadband equipment investment tax credit allowed	12	
350	20a	Idaho incentive investment tax credit	12	Numeric
355	20b	Subtract line 19 from line 18b	12	Numeric
360	20c	Subtract line 19 from line 18c	12	Numeric
365	21	Incentive investment credit allowed.	12	Numeric
370	34a	Live organ donation	12	Numeric
375	34c	Subtract line 21 from line 20c	12	Numeric
380	35	Credit for live organ donation expenses allowed	12	Numeric
385	38	Credit carryover to future years Subtract line 15 from 14a. Enter on form 44 part 1, line 4	12	Numeric

IDAHO NET OPERATING LOSS CARRYFORWARD/CARRYBACK

Name(s) as shown on return							Social Security Number or EIN			
1. Loss or absorption year										
2. Individuals, trusts and estates enter Idaho adjusted income (loss) Corporations enter Idaho taxable income (loss)										
3. Idaho NOL carryforward deducted on the return										
4. Net capital loss deducted on the federal return										
5. Idaho capital gains deduction claimed on the return										
6. Casualty losses on Idaho property included in itemized deductions										
7. Idaho net operating loss										
8. Idaho absorption income										
NOL Application										
year	to	year								
to										
to										
to										
to										
to										
to										
to										
to										
to										
to										
NOL available for future years										

FORM 56 IDAHO INDIVIDUAL NET OPERATING LOSS COMPUTATION
(IF PRESENT IN THE RETURN) Changed

FIEL D	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "ID56bb"
002		Page Number	5	Value "PG01b"
003		Primary SSN	9	Numeric
004		Filler	1	Blank
005		Form max occurrence Number	7	Value "0000023"
055		Spouse SSN	9	Numeric
060		Name Line 1	35	Alphanumeric (Required)
	A.) Primary last name	32	Alphanumeric	
	B.) Primary suffix	3	Alphanumeric	
065		Name Line 2	35	Alphanumeric
	A.) Secondary last name	32	Alphanumeric	
	B.) Secondary suffix	3	Alphanumeric	
070		Name Line 3	35	Alphanumeric
	A.) Primary First name	16	Alphanumeric	
	B.) Primary middle name	1	Alphanumeric	
	C.) Secondary first name	16	Alphanumeric	
	D.) Secondary middle name	1	Alphanumeric	
	E.) Filler	1	Blank	
		If you are carrying the loss back the first column should be the 2 nd preceding year, of the oldest loss year.		
080	1	Loss or absorption year	4	Numeric
085	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric
090	3	Idaho NOL carry forward deducted on the return	12	Numeric
095	4	Net capital loss deducted on the federal return	12	Numeric
100	5	Idaho capital gains deduction claimed on the return	12	Numeric
105	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
110	7	Idaho net operating loss	12	Numeric
115	8	Idaho absorption income	12	Numeric

		NOL Application—		
120		Year NOL occurred	4	Numeric
125		Year NOL applied to	4	Numeric
130		Amount applied	12	Numeric
135		NOL future year	4	Numeric
140	1	Loss or absorption year	4	Numeric
145	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric
150	3	Idaho NOL carry forward deducted on the return	12	Numeric
155	4	Net capital loss deducted on the federal return	12	Numeric
160	5	Idaho capital gains deduction claimed on the return	12	Numeric
165	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
170	7	Idaho net operating loss	12	Numeric
175	8	Idaho absorption income	12	Numeric
180		Amount applied	12	Numeric
		NOL Application—		
185		Year NOL occurred	4	Numeric
190		Year NOL applied to	4	Numeric
195		Amount applied	12	Numeric
200		Amount applied	12	Numeric
205		NOL future year	4	Numeric
210	1	Loss or absorption year	4	Numeric
215	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric
220	3	Idaho NOL carry forward deducted on the return	12	Numeric
225	4	Net capital loss deducted on the federal return	12	Numeric
230	5	Idaho capital gains deduction claimed on the return	12	Numeric
235	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
240	7	Idaho net operating loss	12	Numeric
245	8	Idaho absorption income	12	Numeric
250		Amount applied	12	Numeric
255		Amount applied	12	Numeric

		NOL Application—		
260		Year NOL occurred	4	Numeric
265		Year NOL applied to	4	Numeric
270		Amount applied	12	Numeric
275		Amount applied	12	Numeric
280		Amount applied	12	Numeric
285		NOL future years	4	Numeric
290	1	Loss or absorption year	4	Numeric
295	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric
300	3	Idaho NOL carry forward deducted on the return	12	Numeric
305	4	Net capital loss deducted on the federal return	12	Numeric
310	5	Idaho capital gains deduction claimed on the return	12	Numeric
315	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
320	7	Idaho net operating loss	12	Numeric
325	8	Idaho absorption income	12	Numeric
330		Amount applied	12	Numeric
335		Amount applied	12	Numeric
340		Amount applied	12	Numeric
		NOL Application—		
345		Year NOL occurred	4	Numeric
350		Year NOL applied to	4	Numeric
355		Amount applied	12	Numeric
360		Amount applied	12	Numeric
365		Amount applied	12	Numeric
370		Amount applied	12	Numeric
375		NOL future years	4	Numeric
380	1	Loss or absorption year	4	Numeric
385	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric
390	3	Idaho NOL carry forward deducted on the return	12	Numeric
395	4	Net capital loss deducted on the federal return	12	Numeric

400	5	Idaho capital gains deduction claimed on the return	12	Numeric
405	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
410	7	Idaho net operating loss	12	Numeric
415	8	Idaho absorption income	12	Numeric
420		Amount applied	12	Numeric
425		Amount applied	12	Numeric
430		Amount applied	12	Numeric
435		Amount applied	12	Numeric
		NOL Application—		
440		Year NOL occurred	4	Numeric
445		Year NOL applied to	4	Numeric
450		Amount applied	12	Numeric
455		Amount applied	12	Numeric
460		Amount applied	12	Numeric
465		Amount applied	12	Numeric
470		Amount applied	12	Numeric
475		NOL future years	4	Numeric
480	1	Loss or absorption year	4	Numeric
485	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric
490	3	Idaho NOL carry forward deducted on the return	12	Numeric
495	4	Net capital loss deducted on the federal return	12	Numeric
500	5	Idaho capital gains deduction claimed on the return	12	Numeric
505	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
510	7	Idaho net operating loss	12	Numeric
515	8	Idaho absorption income	12	Numeric
520		Amount applied	12	Numeric
525		Amount applied	12	Numeric
530		Amount applied	12	Numeric
535		Amount applied	12	Numeric
540		Amount applied	12	Numeric
545		Year NOL occurred	4	Numeric
550		Year NOL applied to	4	Numeric
555		Amount applied	12	Numeric

560		Amount applied	12	Numeric
565		Amount applied	12	Numeric
570		Amount applied	12	Numeric
575		Amount applied	12	Numeric
580		Amount applied	12	Numeric
585		NOL future years	4	Numeric
590	1	Loss or absorption year	4	Numeric
595	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric
600	3	Idaho NOL carry forward deducted on the return	12	Numeric
605	4	Net capital loss deducted on the federal return	12	Numeric
610	5	Idaho capital gains deduction claimed on the return	12	Numeric
615	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
620	7	Idaho net operating loss	12	Numeric
625	8	Idaho absorption income	12	Numeric
630		Amount applied	12	Numeric
635		Amount applied	12	Numeric
640		Amount applied	12	Numeric
645		Amount applied	12	Numeric
650		Amount applied	12	Numeric
655		Amount applied	12	Numeric
660		Year NOL occurred	4	Numeric
665		Year NOL applied to	4	Numeric
670		Amount applied	12	Numeric
675		Amount applied	12	Numeric
680		Amount applied	12	Numeric
685		Amount applied	12	Numeric
690		Amount applied	12	Numeric
695		Amount applied	12	Numeric
700		Amount applied	12	Numeric
705		NOL future years	4	Numeric
710	1	Loss or absorption year	4	Numeric
715	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric

720	3	Idaho NOL carry forward deducted on the return	12	Numeric
725	4	Net capital loss deducted on the federal return	12	Numeric
730	5	Idaho capital gains deduction claimed on the return	12	Numeric
735	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
740	7	Idaho net operating loss	12	Numeric
745	8	Idaho absorption income	12	Numeric
750		Amount applied	12	Numeric
755		Amount applied	12	Numeric
760		Amount applied	12	Numeric
765		Amount applied	12	Numeric
770		Amount applied	12	Numeric
775		Amount applied	12	Numeric
780		Amount applied	12	Numeric
785		Year NOL occurred	4	Numeric
790		Year NOL applied to	4	Numeric
795		Amount applied	12	Numeric
800		Amount applied	12	Numeric
805		Amount applied	12	Numeric
810		Amount applied	12	Numeric
815		Amount applied	12	Numeric
820		Amount applied	12	Numeric
825		Amount applied	12	Numeric
830		Amount applied	12	Numeric
835		NOL future years	4	Numeric
840	1	Loss or absorption year	4	Numeric
845	2	Individuals, trusts and estates enter Idaho adjusted income (loss)	12	Numeric
850	3	Idaho NOL carry forward deducted on the return	12	Numeric
855	4	Net capital loss deducted on the federal return	12	Numeric
860	5	Idaho capital gains deduction claimed on the return	12	Numeric
865	6	Casualty losses on Idaho property included in itemized deductions	12	Numeric
870	7	Idaho net operating loss	12	Numeric

875	8	Idaho absorption income	12	Numeric
880		Amount applied	12	Numeric
885		Amount applied	12	Numeric
890		Amount applied	12	Numeric
895		Amount applied	12	Numeric
900		Amount applied	12	Numeric
905		Amount applied	12	Numeric
910		Amount applied	12	Numeric
915		Amount applied	12	Numeric
920		Year NOL occurred	4	Numeric
925		Year NOL applied to	4	Numeric
930		Amount applied	12	Numeric
935		Amount applied	12	Numeric
940		Amount applied	12	Numeric
945		Amount applied	12	Numeric
950		Amount applied	12	Numeric
955		Amount applied	12	Numeric
960		Amount applied	12	Numeric
965		Amount applied	12	Numeric
970		Amount applied	12	Numeric
975		NOL future years	4	Numeric

Name(s) as shown on return

Social Security Number or EIN

BASE AMOUNT ELECTION: For purposes of computing the base amount, I elect to be treated as a start-up company and use the fixed-base percentage applicable to such companies. Once the election has been made, it cannot be revoked.

YES NO

CREDIT AVAILABLE SUBJECT TO LIMITATION

- Corporations, other than S corporations, personal holding companies, and service organizations, begin on line 1.
- Individuals, estates, trusts, partnerships, S corporations, personal holding companies and service organizations begin on Line 4.

BASIC RESEARCH PAYMENTS. Only corporations complete lines 1 through 3.

1. Basic research payments paid or incurred during the tax year to qualified organizations	1
2. Qualified organization base period amount	2
3. Subtract line 2 from line 1. If less than zero, enter zero	3

QUALIFIED RESEARCH EXPENSES PAID OR INCURRED FOR RESEARCH CONDUCTED IN IDAHO

4. Wages for qualified services performed in Idaho	4
5. Cost of supplies used in Idaho	5
6. Rental or lease costs of computers used in Idaho	6
7. Enter the applicable percentage of contract research expenses	7
8. Total qualified research expenses for research conducted in Idaho. Add lines 4 through 7	8
9. Enter fixed-base percentage, but not more than 16%	9 %
10. Enter average annual gross receipts attributable to sources in Idaho	10
11. Base amount. Multiply line 10 by the percentage on line 9	11
12. Subtract line 11 from line 8. If zero or less, enter zero	12
13. Multiply line 8 by 50%	13
14. Enter the smaller amount from line 12 or line 13	14
15. Add lines 3 and 14	15
16. Credit earned. Multiply line 15 by 5%	16
17. Pass-through share of credit from a partnership, S corporation, estate or trust	17
18. Credit received through unitary sharing. Attach a schedule	18
19. Carryover of credit for Idaho research activities from prior years	19
20. Credit distributed to partners, shareholders or beneficiaries	20
21. Credit shared with unitary affiliates	21
22. Total credit available subject to limitations. Add lines 16 through 19 and subtract lines 20 and 21	22

If you are claiming the credit for qualifying new employees, compute the limitation on Form 55, then complete lines 28 through 30 on this form.

CREDIT LIMITATIONS

If you are not claiming the credit for qualifying new employees, complete lines 23 through 30.

23. Enter the Idaho income tax from your tax return	23
24. a. Credit for tax paid to other states	24a
b. Credit for contributions to Idaho educational entities	24b
c. Investment tax credit	24c
d. Credit for contributions to Idaho youth and rehabilitation facilities	24d
e. Credit for production equipment using postconsumer waste	24e
f. Promoter sponsored event credit	24f
g. Add lines 24a through 24f	24g
25. Net income tax after allowance of other credits. Subtract line 24g from line 23	25
26. Total credit available subject to limitations. Enter the amount from line 22	26
27. Credit for Idaho research activities allowed. Enter the smaller amount from line 25 or line 26 here and on Form 44, Part I, line 5	27

CREDIT CARRYOVER

28. Total credit available subject to limitations. Enter the amount from line 22	28
29. Credit for Idaho research activities allowed. Enter the amount from line 27 or from Form 55, Part III, line 17	29
30. Credit carryover to future years. Subtract line 29 from line 28. Enter the amount here and on Form 44, Part I, line 5	30

FORM 67 CREDITS FOR IDAHO RESEARCH ACTIVITIES
 (IF PRESENT IN THE RETURN)

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "ID67bb"
002		Page Number	5	Value "PG01b"
003		Primary SSN	9	Numeric
004		Filler	1	Blank
005		Form Occurrence Number	7	Value "0000001"
055		Spouse SSN	9	Numeric
060		Name Line 1	35	Alphanumeric (Required)
		A.) Primary last name	32	Alphanumeric
		B.) Primary suffix	3	Alphanumeric
065		Name Line 2	35	Alphanumeric
		A.) Secondary last name	32	Alphanumeric
		B.) Secondary suffix	3	Alphanumeric
070		Name Line 3	35	Alphanumeric
		A.) Primary first name	16	Alphanumeric
		B.) Primary middle name	1	Alphanumeric
		C.) Secondary first name	16	Alphanumeric
		D.) Secondary middle name	1	Alphanumeric
		E.) Filler	1	Blank

ELECTIONS

090		Fixed Based Percentage	1	1 For Yes 0 or Blank for No
095	4	Wages for Qualified Services	12	Numeric
100	5	Cost of Supplies	12	Numeric
105	6	Cost of Computers	12	Numeric
110	7	Applicable Percentage of Contract Expenses	12	Numeric
115	9	Fixed Based Percentage	5	Percentage
120	10	Average Annual Gross Receipts	12	Numeric
125	11	Base Amount	12	Numeric
130	12	Subtract Line 11 from Line 8	12	Numeric
135	13	Multiply line 8 by 50%	12	Numeric

140	14	Enter smaller of line 12 or line 13	12	Numeric
145	15	Add Lines 3 and 14	12	Numeric
150	16	Credit Earned. Multiply Line 15 by 5%	12	Numeric
155	17	Pass-through share of credit	12	Numeric
160	18	Credit from Unitary sharing	12	Numeric
165	19	Carryover credit from Idaho research	12	Numeric
170	20	Credit distributed to partners, shareholders	12	Numeric
175	21	Credit shared with unitary affiliates	12	Numeric
180	22	Total credit available subject to limitations	12	Numeric
185	23	Idaho income tax from your tax return	12	Numeric
190	24a	Credit for taxes paid to other states	12	Numeric
195	24b	Credit for contributions to educational entities	12	Numeric
200	24c	Credit Investment tax credit	12	Numeric
205	24d	Credit for contributions to Idaho youth and rehabilitation facilities	12	Numeric
210	24e	Credit for production equipment using post-consumer waste	12	Numeric
215	24f	Promoter-sponsored event credit	12	Numeric
220	24g	Add Lines 24a through 24f	12	Numeric
225	25	Net income after allowances	12	Numeric
230	26	Total credit available	12	Numeric
235	27	Credit for Idaho research activities allowed	12	Numeric
240	28	Total credit available subject to limitations	12	Numeric
245	29	Credit for Idaho research allow	12	Numeric
250	30	Credit carryover to future years	12	Numeric

IDAHO BROADBAND EQUIPMENT INVESTMENT CREDIT

2007

Name(s) as shown on return

Social Security Number or EIN

CREDIT AVAILABLE SUBJECT TO LIMITATION

1. Amount of qualified investments in broadband equipment acquired during the tax year and approved by the Idaho Public Utilities Commission (PUC). *Attach a complete list and approval from the Idaho PUC*
2. Credit earned. Multiply line 1 by 3%
3. Pass-through share of credit from a partnership, S corporation, estate or trust
4. Credit received through unitary sharing. Attach a schedule
5. Credit received by transfer. Attach Idaho Statement of Credit Transfer, Form 70
6. Carryover of broadband equipment investment credit from prior years
7. Credit recaptured in 2007. Enter the amount from Form 68R, line 13. Attach Form 68R
8. Credit distributed to partners, shareholders or beneficiaries
9. Credit shared with unitary affiliates
10. Credit transferred to another taxpayer
11. Total credit available subject to limitations. Add lines 2 through 6 and subtract lines 7 through 10

1
2
3
4
5
6
7
8
9
10
11

CREDIT LIMITATIONS

If you are claiming the credit for qualifying new employees, compute the limitation on Form 55, then complete lines 17 through 19 on this form.

If you are not claiming the credit for qualifying new employees, complete lines 12 through 19.

12. Enter the Idaho income tax from your tax return
13. a. Credit for tax paid to other states
13. b. Credit for contributions to Idaho educational entities
13. c. Investment tax credit
13. d. Credit for contributions to Idaho youth and rehabilitation facilities
13. e. Credit for production equipment using postconsumer waste
13. f. Promoter sponsored event credit
13. g. Credit for Idaho research activities
13. h. Add lines 13a through 13g
14. Net income tax after other credits. Subtract line 13h from line 12
15. Credit allowable subject to limitation of tax. Enter the smaller of:
 - a. the amount from line 11 or
 - b. \$750,000
16. Broadband equipment investment credit allowed. Enter the smaller amount from line 14 or line 15 here and on Form 44, Part I, line 6

12	
13a	
13b	
13c	
13d	
13e	
13f	
13g	

13h	
14	
15	

CREDIT CARRYOVER

17. Total credit available subject to limitations. Enter the amount from line 11
18. Broadband equipment investment credit allowed. Enter the amount from line 16 or from Form 55, Part III, line 19
19. Credit carryover to future years. Subtract line 18 from line 17. Enter the amount here and on Form 44, Part I, line 6

17	
18	
19	

FORM 68 IDAHO BROADBAND EQUIPMENT INVESTMENT CREDIT
 (IF PRESENT IN THE RETURN)
Changed

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "ID68bb"
002		Page Number	5	Value "PG01b"
003		Primary SSN	9	Numeric
004		Filler	1	Blank
005		Form Occurrence Number	7	Value "0000001"
055		Spouse SSN	9	Numeric
060		Name Line 1	35	Alphanumeric (Required)
		A.) Primary last name	32	Alphanumeric
		B.) Primary suffix	3	Alphanumeric
065		Name Line 2	35	Alphanumeric
		A.) Secondary last name	32	Alphanumeric
		B.) Secondary suffix	3	Alphanumeric
070		Name Line 3	35	Alphanumeric
		A.) Primary first name	16	Alphanumeric
		B.) Primary middle name	1	Alphanumeric
		C.) Secondary first name	16	Alphanumeric
		D.) Secondary middle name	1	Alphanumeric
		E.) Filler	1	Blank
080	1	Amount of qualified investment	12	Numeric
085	2	Credit Earned (Line 1 x 3%)	12	Numeric
090	3	Pass-through share of credit	12	Numeric
095	4	Credit received through sharing	12	Numeric
100	5	Credit received by transfer	12	Numeric
105	6	Carryover of broadband equipment investment credit from prior years	12	Numeric
110	7	Credit recaptured in 2007. Amount from line 13, 68R	12	Numeric
115	8	Credit distributed to partners, shareholders, or beneficiaries.	12	Numeric

120	9	Credit shared with unitary affiliates	12	Numeric
125	10	Credit transferred to another taxpayer	12	Numeric
130	11	Total credit available subject to limitations	12	Numeric
135	12	Idaho income tax from tax return	12	Numeric
140	13a	Credit for tax paid to other states.	12	Numeric
145	13b	Credit for contributions to Idaho educational entities	12	Numeric
150	13c	Investment tax credit	12	Numeric
155	13d	Credit for contributions to Idaho youth and rehabilitation facilities	12	Numeric
160	13e	Credit for production equipment using post-consumer waste	12	Numeric
165	13f	Promoter-sponsored credit	12	Numeric
170	13g	Credit for Idaho research activities	12	Numeric
175	13h	Add lines 13a through 13g	12	Numeric
180	14	Tax available after all credits Subtract line 13h from line 12	12	Numeric
185	15	Credit allowable subject to limitation of tax. Smaller of amount from line 11 or \$750,000	12	Numeric
190	16	Broadband equipment investment credit allowed.	12	Numeric
195	17	Total credit available	12	Numeric
200	18	Broadband equipment allowed carryover	12	Numeric
205	19	Credit carryover to future years	12	Numeric

RECAPTURE OF IDAHO BROADBAND EQUIPMENT INVESTMENT CREDIT

Name(s) as shown on return

Social Security Number or EIN

PART I -- IDENTIFY PROPERTY THAT CEASED TO QUALIFY AS IDAHO BROADBAND EQUIPMENT INVESTMENT CREDIT PROPERTY

Properties	Property Description
A	
B	
C	
D	
E	

PART II -- ORIGINAL IDAHO BROADBAND EQUIPMENT INVESTMENT CREDIT

	Properties				
	A	B	C	D	E
1. Date property was placed in service					
2. Cost or other basis					
3. Credit percentage	3%	3%	3%	3%	3%
4. Original credit. Multiply line 2 by line 3					
5. Date property ceased to qualify					
6. Number of full years between the date on line 1 and the date on line 5					

PART III -- COMPUTATION OF RECAPTURE TAX

7. Recapture percentage from table, page 2					
8. Tentative recapture tax. Multiply line 4 by line 7					
9. Add line 8, columns A through E					
10. Pass-through share of credit recapture from S corporations, partnerships, estates or trusts					
11. Add lines 9 and 10					
12. Credit recapture distributed to shareholders, partners or beneficiaries					
13. Enter the portion of original credit on line 4 not used to offset any tax. Do not include the amount of credit transferred. Do not enter more than line 11. Any unused credit on this line cannot be used as a carryover					
14. Add lines 12 and 13					
15. Recapture of broadband equipment investment credit. Subtract line 14 from line 11. Enter here and on Form 44, Part II, line 2. Do not use this amount to reduce current year's broadband equipment investment credit computed on Form 68					

**FORM 68R RECAPTURE OF IDAHO BROADBAND
EQUIPMENT INVESTMENT CREDIT**
(IF PRESENT IN THE RETURN)

No Changes

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "ID68Rb"
002		Page Number	5	Value "PG01b"
003		Primary SSN	9	Numeric
004		Filler	1	Blank
005		Form Occurrence Number	7	Value "0000001"
055		Spouse SSN	9	Numeric
060		Name Line 1	35	Alphanumeric (Required)
		A.) Primary last name	32	Alphanumeric
		B.) Primary suffix	3	Alphanumeric
065		Name Line 2	35	Alphanumeric
		A.) Secondary last name	32	Alphanumeric
		B.) Secondary suffix	3	Alphanumeric
070		Name Line 3	35	Alphanumeric
		A.) Primary first name	16	Alphanumeric
		B.) Primary middle name	1	Alphanumeric
		C.) Secondary first name	16	Alphanumeric
		D.) Secondary middle name	1	Alphanumeric
		E.) Filler	1	Blank
080	A	Property Description	50	Alphanumeric
085	B	Property Description	50	Alphanumeric
090	C	Property Description	50	Alphanumeric
095	D	Property Description	50	Alphanumeric
100	E	Property Description	50	Alphanumeric
105	1-A	Date property was placed in service	8	Numeric MMDDYYYY
110	2-A	Cost or Other Basis	12	Numeric
115	4-A	Original credit. Line 2 x Line 3	12	Numeric
120	5-A	Date property ceased to qualify	8	Numeric MMDDYYYY

125	6-A	Number of full years between the date on line 1 and the date on Line 5	2	Numeric
130	7-A	Recapture percentage from table.	5	Percentage
135	8-A	Tentative recapture tax. Line 4 x Line 7	12	Numeric
140	1-B	Date property was placed in service.	8	Numeric MMDDYYYY
145	2-B	Cost or Other Basis	12	Numeric
150	4-B	Original Credit. Line 2 x Line 3	12	Numeric
155	5-B	Date property ceased to qualify	8	Numeric MMDDYYYY
160	6-B	Number of full years between the date on line 1 and the date on Line 5	2	Numeric
165	7-B	Percentage from Table	5	Percentage
170	8-B	Tentative Recapture Tax Line 4 x Line 7	12	Numeric
175	1-C	Date property was placed in service	8	Numeric MMDDYYYY
180	2-C	Cost or Other Basis	12	Numeric
185	4-C	Original Credit. Line 2 x Line 3	12	Numeric
190	5-C	Date property ceased to qualify	8	Numeric MMDDYYYY
195	6-C	Number of full years between the date on line 1 and the date on Line 5	2	Numeric
200	7-C	Percentage from Table	5	Percentage
205	8-C	Tentative Recapture Tax Line 4 x Line 7	12	Numeric
210	1-D	Date property was placed in service	8	Numeric MMDDYYYY
215	2-D	Cost or Other Basis	12	Numeric
220	4-D	Original Credit. Line 2 x Line 3	12	Numeric
225	5-D	Date property ceased to qualify	8	Numeric MMDDYYYY
230	6-D	Number of full years between the date on Line 1 and the date on Line 5	2	Numeric
235	7-D	Percentage from Table	5	Percentage
240	8-D	Tentative Recapture Tax Line 4 x Line 7	12	Numeric
245	1-E	Date property placed in service	8	Numeric MMDDYYYY
250	2-E	Cost or Other Basis	12	Numeric
255	4-E	Original Credit. Line 2 x Line 3	12	Numeric

260	5-E	Date property ceased to qualify	8	Numeric MMDDYYYY
265	6-E	Number of full years between the date on line 1 and the date on Line 5	2	Numeric
270	7-E	Percentage from Table	5	Percentage
275	8-E	Tentative Recapture Tax Line 4 x Line 7	12	Numeric
280	9	Add Line 8, Column A through E	12	Numeric
285	10	Pass through of Credit	12	Numeric
290	11	Add Lines 9 and 10	12	Numeric
295	12	Credit recapture distributed to shareholder, partners or beneficiaries	12	Numeric
300	13	Enter the portion of original credit on line 4 not used to offset tax in any year	12	Numeric
305	14	Add Lines 12 and 13	12	Numeric
310	15	Recapture of Broadband Equipment Investment credit. Subtract line 14 from line 11	12	Numeric

Name(s) as shown on return

Social Security Number or EIN

CREDIT AVAILABLE SUBJECT TO LIMITATION

1. Credit carryover from 2006 (2006 Form 69, line 24)	1	
2. Pass-through share of credit from a partnership, S corporation, estate or trust that received credit by transfer in 2007	2	
3. Credit received through unitary sharing in 2007. Attach a schedule	3	
4. Credit received by transfer in 2007. Attach Form 70	4	
5. Credit recaptured in 2007. Enter the amount from Form 69R, line 13. Attach Form 69R	5	
6. Credit distributed to partners, shareholders or beneficiaries	6	
7. Credit shared with unitary affiliates	7	
8. Credit transferred to another taxpayer in 2007. Attach Form 70	8	
9. Total credit available subject to limitations. Add lines 1 through 4 and subtract lines 5 through 8	9	

If you are claiming the credit for qualifying new employees, compute the limitation on Form 55,

CREDIT LIMITATIONS

then complete lines 15 through 17 on this form.

If you are not claiming the credit for qualifying new employees, complete lines 10 through 17.

10. Enter the Idaho income tax from your tax return	10	
11. a. Credit for tax paid to other states	11a	
b. Credit for contributions to Idaho educational entities	11b	
c. Investment tax credit	11c	
d. Credit for contributions to Idaho youth and rehabilitation facilities	11d	
e. Credit for production equipment using postconsumer waste	11e	
f. Promoter sponsored event credit	11f	
g. Credit for Idaho research activities	11g	
h. Broadband equipment investment credit	11h	
i. Add lines 11a through 11h	11i	
12. Net income tax after other credits. Subtract line 11i from line 10	12	
13. Credit allowable subject to limitation of tax. Enter the smaller of: a. the amount from line 9 or b. \$500,000	13	
14. Incentive investment tax credit allowed. Enter the smaller amount from line 12 or line 13 here and on Form 44, Part I, line 7	14	

CREDIT CARRYOVER

15. Total credit available subject to limitations. Enter the amount from line 9	15	
16. Credit allowed. Enter the amount from line 14 or from Form 55, Part III, line 21	16	
17. Credit carryover to future years. Subtract line 16 from line 15. Enter the amount here and on Form 44, Part 1, line 7	17	

FORM 69 IDAHO INCENTIVE INVESTMENT TAX CREDIT
 (IF PRESENT IN THE RETURN)

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "ID69bb"
002		Page Number	5	Value "PG01b"
003		Primary SSN	9	Numeric
004		Filler	1	Blank
005		Form Occurrence Number	7	Value "0000001"
055		Spouse SSN	9	Numeric
060		Name Line 1	35	Alphanumeric (Required)
		A.) Primary last name	32	Alphanumeric
		B.) Primary suffix	3	Alphanumeric
065		Name Line 2	35	Alphanumeric
		A.) Secondary last name	32	Alphanumeric
		B.) Secondary suffix	3	Alphanumeric
070		Name Line 3	35	Alphanumeric
		A.) Primary first name	16	Alphanumeric
		B.) Primary middle name	1	Alphanumeric
		C.) Secondary first name	16	Alphanumeric
		D.) Secondary middle name	1	Alphanumeric
		E.) Filler	1	Blank
080	1	Credit carry over from 2006	12	Numeric
085	2	Pass-through share of credit from a partnership, S Corporation, estate or trust	12	Numeric
090	3	Credit received through unitary sharing in 2007	12	Numeric
095	4	Credit received by transfer in 2007	12	Numeric
100	5	Credit recaptured in 2007 . Amount from 69R line 13	12	Numeric
105	6	Credit distributed to partners, shareholders or beneficiaries	12	Numeric
110	7	Credit shared with unitary affiliates	12	Numeric
115	8	Credit transferred to another taxpayer in 2007	12	Numeric
120	9	Total credit available subject to limitations	12	Numeric

125	10	Idaho income tax from tax return	12	Numeric
130	11a	Credit for taxes paid to other states	12	Numeric
135	11b	Credit for contributions to Idaho educational entities	12	Numeric
140	11c	Investment tax credit	12	Numeric
145	11d	Credit for contributions to Idaho youth and rehabilitation facilities	12	Numeric
150	11e	Credit for production equipment using post-consumer waste	12	Numeric
155	11f	Promoter-sponsored credit	12	Numeric
160	11g	Credit for Idaho research activities	12	Numeric
165	11h	Broadband equipment investment credit	12	Numeric
170	11i	Add lines 11a through 11h	12	Numeric
175	12	Net income tax after other credits. Subtract line 11i from line 10	12	Numeric
180	13	Credit allowable to limitations (smaller of line 9 or \$500,000)	12	Numeric
185	14	Incentive investment tax credit allowed.	12	Numeric
190	15	Total credit available subject to limitations.	12	Numeric
195	16	Incentive investment tax credit allowed.	12	Numeric
200	17	Credit carryover to future years.	12	Numeric

RECAPTURE OF IDAHO INCENTIVE INVESTMENT TAX CREDIT

Name(s) as shown on return

Social Security Number or EIN

PART I -- IDENTIFY PROPERTY THAT CEASED TO QUALIFY AS IDAHO INCENTIVE INVESTMENT TAX CREDIT PROPERTY

Properties	Property Description
A	
B	
C	
D	
E	

PART II -- ORIGINAL IDAHO INCENTIVE INVESTMENT TAX CREDIT

	Properties				
	A	B	C	D	E
1. Date property was placed in service					
2. Cost or other basis					
3. Incentive ITC rate	%	%	%	%	%
4. Original credit. Multiply line 2 by line 3					
5. Date property ceased to qualify					
6. Number of full years between the date on line 1 and the date on line 5					

PART III -- COMPUTATION OF RECAPTURE TAX

7. Recapture percentage from table, page 2				
8. Tentative recapture tax. Multiply line 4 by line 7				
9. Add line 8, columns A through E				
10. Pass-through share of credit recapture from S corporations, partnerships, estates or trusts				
11. Add lines 9 and 10				
12. Credit recapture distributed to shareholders, partners or beneficiaries				
13. Enter the portion of original credit on line 4 not used to offset any tax. Do not include the amount of credit transferred. Do not enter more than line 11. Any unused credit on this line cannot be used as a carryover.				
14. Add lines 12 and 13				
15. Recapture of incentive investment tax credit. Subtract line 14 from line 11. Enter here and on Form 44, Part II, line 3. Do not use this amount to reduce current year's incentive investment tax credit computed on Form 69				

FORM 69R RECAPTURE OF IDAHO INCENTIVE INVESTMENT CREDIT
 (IF PRESENT IN THE RETURN)
No Change

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "ID69Rb"
002		Page Number	5	Value "PG01b"
003		Primary SSN	9	Numeric
004		Filler	1	Blank
005		Form Occurrence Number	7	Value "0000001"
055		Spouse SSN	9	Numeric
060		Name Line 1	35	Alphanumeric (Required)
		A.) Primary last name	32	Alphanumeric
		B.) Primary suffix	3	Alphanumeric
065		Name Line 2	35	Alphanumeric
		A.) Secondary last name	32	Alphanumeric
		B.) Secondary suffix	3	Alphanumeric
070		Name Line 3	35	Alphanumeric
		A.) Primary first name	16	Alphanumeric
		B.) Primary middle name	1	Alphanumeric
		C.) Secondary first name	16	Alphanumeric
		D.) Secondary middle name	1	Alphanumeric
		E.) Filler	1	Blank
080	A	Property Description	50	Alphanumeric
085	B	Property Description	50	Alphanumeric
090	C	Property Description	50	Alphanumeric
095	D	Property Description	50	Alphanumeric
100	E	Property Description	50	Alphanumeric
105	1-A	Date property was placed in service	8	Numeric MMDDYYYY
110	2-A	Cost or Other Basis	12	Numeric
115	4-A	Original Credit. Line 2 x Line 3	12	Numeric
120	5-A	Date property ceased to qualify	8	Numeric MMDDYYYY
125	6-A	Number of full years between the date on Line 1 and the date on line 5	2	Numeric
130	7-A	Percentage from Table	5	Percentage

135	8-A	Tentative Recapture Tax Line 4 x Line 7	12	Numeric
140	1-B	Date property was placed in service	8	Numeric MMDDYYYY
145	2-B	Cost or Other Basis	12	Numeric
150	4-B	Original Credit. Line 2 x Line 3	12	Numeric
155	5-B	Date property ceased to qualify	8	Numeric MMDDYYYY
160	6-B	Number of full years between the date on Line 1 and the date on line 5	2	Numeric
165	7-B	Percentage from Table	5	Percentage
170	8-B	Tentative Recapture Tax Line 4 x Line 7	12	Numeric
175	1-C	Date property was placed in service	8	Numeric MMDDYYYY
180	2-C	Cost or Other Basis	12	Numeric
185	4-C	Original Credit. Line 2 x Line 3	12	Numeric
190	5-C	Date property ceased to qualify	8	Numeric MMDDYYYY
195	6-C	Number of full years between the date on Line 1 and the date on line 5	2	Numeric
200	7-C	Percentage from Table	5	Percentage
205	8-C	Tentative Recapture Tax Line 4 x Line 7	12	Numeric
210	1-D	Date property was placed in service	8	Numeric MMDDYYYY
215	2-D	Cost or Other Basis	12	Numeric
220	4-D	Original Credit. Line 2 x Line 3	12	Numeric
225	5-D	Date property ceased to qualify	8	Numeric MMDDYYYY
230	6-D	Number of full years between the date on Line 1 and the date on line 5	2	Numeric
235	7-D	Percentage from Table	5	Percentage
240	8-D	Tentative Recapture Tax Line 4 x Line 7	12	Numeric
245	1-E	Date property was placed in service	8	Numeric MMDDYYYY
250	2-E	Cost or Other Basis	12	Numeric
255	4-E	Original Credit. Line 2 x Line 3	12	Numeric
260	5-E	Date property ceased to qualify	8	Numeric MMDDYYYY
265	6-E	Number of full years between the date on Line 1 and the date on line 5	2	Numeric

270	7-E	Percentage from Table	5	Percentage
275	8-E	Tentative Recapture Tax Line 4 x Line 7	12	Numeric
280	9	Add line 8, Column A though E	12	Numeric
285	10	Pass Through of Credit	12	Numeric
290	11	Add Lines 9 and 10	12	Numeric
295	12	Credit recapture distributed to shareholders, partners or beneficiaries.	12	Numeric
300	13	Enter the portion of original credit on line 4 not used to offset tax in any year	12	Numeric
305	14	Add lines 12 and 13	12	Numeric
310	15	Recapture of investment tax credit. Subtract line 14 from line 11	12	Numeric